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ASSESSMENT VALUATIONS

by

PROVINCES

1926

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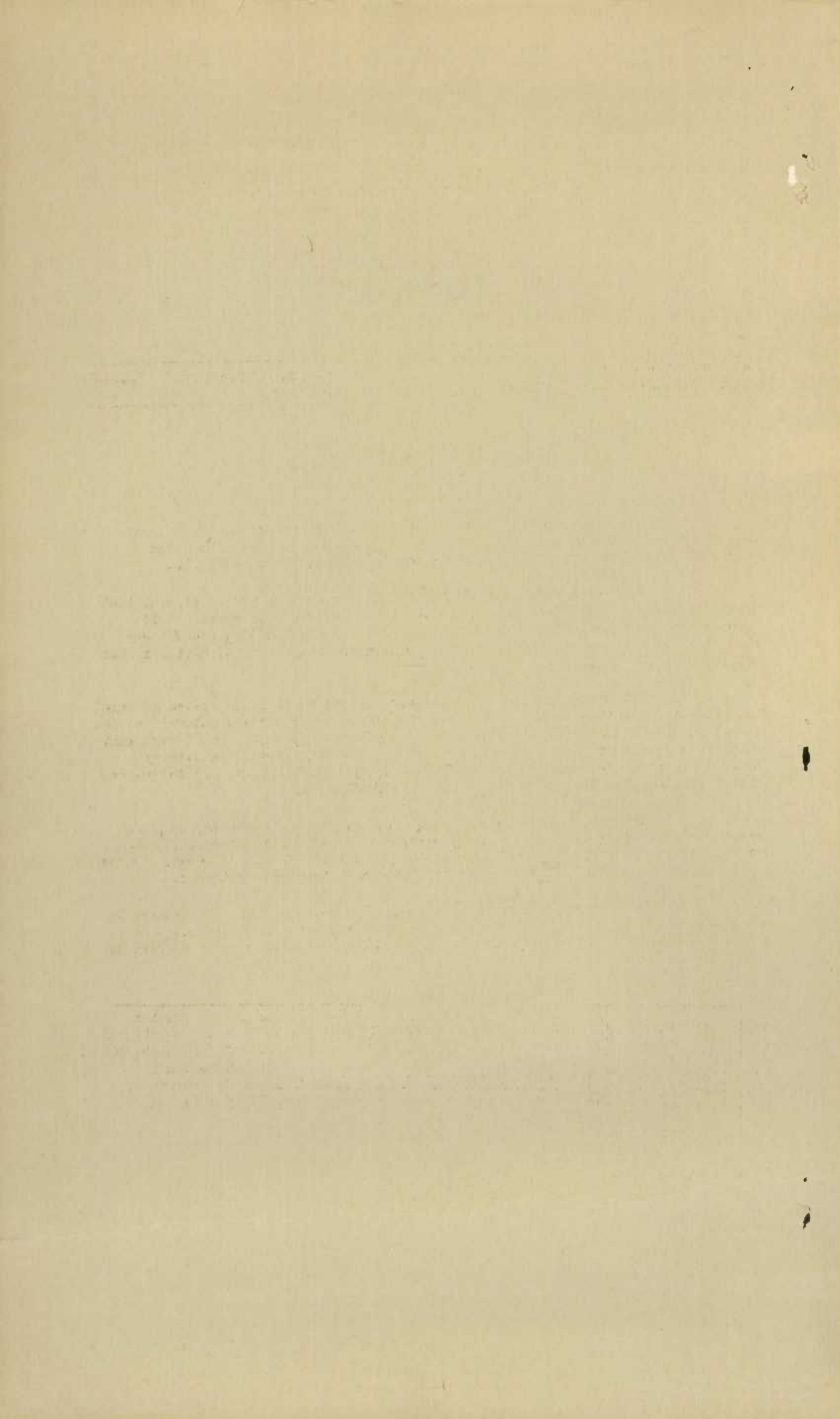
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OTTAWA

1928



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Minister of Trade and Commerce

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DOMINION BUREAU OF STATISTICS  
FINANCE STATISTICS BRANCH  
OTTAWA - CANADA

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Dominion Statistician:	R.H. Coats, B.A., F.S.S.(Hon.), F.R.S.C.
Chief, Finance Statistics Branch:	Colonel J.R. Munro.

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Municipal Assessment Valuations  
1926

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Previous reports of the Bureau concerning municipal assessment valuations covered the years 1919 to 1925. The present bulletin shows the valuations for 1926, the latest year for which information is available.

The systems of assessment as between provinces are so diverse that much difficulty is experienced in procuring comparability. To overcome this trouble the Bureau consulted with municipal and provincial officers where any discrepancies were apparent, and the following notes will be found useful in connection with the tables.

In the province of Prince Edward Island there is no system of rural municipalities so that land valuations as estimated by provincial authorities are used. In New Brunswick there is no Municipal Affairs Department and though municipalities are required by law to make certain annual returns of assessment valuations and bonded debt to the government their annual returns are incomplete and strict comparability from year to year is impossible.

Ontario, Saskatchewan, Alberta and British Columbia are the only provinces separating land and building valuations, while personal property assessment is not recorded in Quebec, Ontario, Saskatchewan or British Columbia. Income valuation is not shown in Alberta, British Columbia, Manitoba or Quebec.

The report is made up of two main tables, one showing a summary by provinces of the valuations of various classes of taxable properties, also exempted valuations, the other giving in detail valuations according to classes of municipalities.

The total taxable value of real property in Canada increased from \$6,028,012,649 in 1919 to \$7,456,907,285 in 1926. Personal property, which is only taxed in certain provinces increased from \$52,932,719 in 1919 to \$69,142,931 in 1926. Income, for the provinces in which it is taxed increased from \$103,260,441 in 1919 to \$161,712,301 in 1926. Other taxable valuations which amounted to \$167,498,151 in 1919 increased to \$258,297,533 in 1926, while the valuation of property which is exempted from taxation increased from \$811,935,964 in 1919 to \$1,301,289,196 in 1926.

Ottawa, May 9, 1928.



Exhibition of the Department of the Interior  
Bureau of Land Management

UNITED STATES DEPARTMENT OF THE INTERIOR  
BUREAU OF LAND MANAGEMENT  
WASHINGTON, D. C.

THE FOLLOWING IS A LIST OF THE LANDS WHICH ARE  
OFFERED FOR SALE BY THE BUREAU OF LAND MANAGEMENT

Section 1. 100 Acres of Land in the  
County of ... State of ...

Section 2. 100 Acres of Land in the  
County of ... State of ...

Section 3. 100 Acres of Land in the  
County of ... State of ...

Section 4. 100 Acres of Land in the  
County of ... State of ...

Section 5. 100 Acres of Land in the  
County of ... State of ...

Section 6. 100 Acres of Land in the  
County of ... State of ...

Section 7. 100 Acres of Land in the  
County of ... State of ...

Section 8. 100 Acres of Land in the  
County of ... State of ...

Table 1.- Summary Statement showing Total Assessment Valuations of Municipalities,  
by Provinces for 1926.

Provinces	Taxable Valuations							Exempted Property
	Taxable Real Property			Personal Property	Income	Other Taxable Valuations	Total Taxable Valuations	
	Land	Buildings	Total					
	\$	\$	\$	\$	\$	\$	\$	\$
Prince Edward Island	-	-	30,356,947	8,292,018	1,924,718	47,500	40,621,183	-
Nova Scotia	-	-	140,000,829	<sup>1/</sup> 24,135,248	<sup>1/</sup> 1,545,270	-	165,681,347	38,407,469
New Brunswick	-	-	122,791,799	24,935,823	26,186,933	-	<sup>2/</sup> 176,341,215	-
Quebec	-	-	1,894,905,708	-	-	8,493,169	1,903,398,877	582,009,207
Ontario	1,254,870,152	1,228,159,563	2,483,029,715	-	129,656,370	194,225,108	<sup>3/</sup> 2,806,911,193	452,623,156
Manitoba	-	-	560,330,739	10,967,892	-	9,051,639	580,350,270	142,448,743
Saskatchewan	962,686,196	91,109,368	1,053,795,564	-	2,399,010	39,497,208	1,095,691,782	-
Alberta	510,534,919	72,638,358	583,173,277	811,950	-	6,982,909	<sup>4/</sup> 592,287,676	-
British Columbia	303,232,024	285,290,683	588,522,707	-	-	-	588,522,707	85,800,621
Total all Provinces	3,031,323,291	1,677,197,972	7,456,907,285	69,142,931	161,712,301	258,297,533	7,949,806,250	1,301,289,196

1/ Personal property and income assessments for cities are for Sydney only.

2/ Including \$2,426,660 total assessment not separable.

3/ In addition assessments for schools only were townships \$11,289,991, towns and villages \$22,496,766 and cities \$82,579,118.

4/ Including \$1,319,540 total assessment not separable.





Table 2.- Assessment Valuations According to Classes of Municipalities for 1926.

Provinces	Class of Municipality	Taxable Valuations						Exempted Property	
		Taxable Real Property			Personal Property	Income	Other Taxable Valuations		Total Taxable Valuations
		Land	Buildings	Total					
Prince Edward Island -	Cities	-	-	4,607,418	1,763,491	-	-	6,370,909	-
	Towns	-	-	2,783,557	1,507,700	-	47,500	4,338,757	-
	Rural Municipalities	-	-	22,965,972	5,020,827	1,924,718	-	29,911,517	-
Nova Scotia -	Cities	-	-	56,733,356	<sup>1/2</sup> 2,426,260	<sup>1/2</sup> 427,050	-	59,586,666	32,371,510
	Towns	-	-	42,860,769	14,227,784	1,008,675	-	58,097,228	5,184,758
	Rural Municipalities	-	-	40,406,704	7,481,204	109,545	-	47,997,453	851,201
New Brunswick -	Cities	-	-	51,349,525	11,496,853	20,206,364	-	83,052,742	-
	Towns	-	-	16,999,725	4,239,550	2,282,379	-	23,521,654	-
	Villages	-	-	233,000	44,350	-	-	277,350	-
	Rural Municipalities	-	-	54,209,549	9,155,070	3,698,190	-	<sup>2/</sup> 69,489,469	-
Quebec -	Cities	-	-	1,235,929,204	-	-	4,972,343	1,240,901,547	429,435,396
	Towns	-	-	170,487,550	-	-	2,368,964	172,856,514	70,246,161
	Rural Municipalities	-	-	486,254,297	-	-	1,151,575	487,405,872	81,866,832
	Independent Rural Munic.	-	-	2,234,657	-	-	287	2,234,944	458,818
Ontario -	Cities	601,433,482	778,718,687	1,380,152,169	-	113,002,727	<sup>3/</sup> 157,049,769	1,650,204,665	285,083,483
	Towns and Villages	110,068,681	223,736,597	333,805,278	-	11,155,046	30,525,531	<sup>3/</sup> 375,485,855	68,135,471
	Rural Municipalities	543,367,989	225,704,279	769,072,268	-	5,498,597	6,649,808	<sup>3/</sup> 781,220,673	99,404,202

1/ For Sydney only.

2/ Including \$2,426,660 total assessment not separable.

3/ In addition assessments for schools only were townships \$11,289,991, towns and villages \$22,496,766 and cities \$82,579,118.





Table 2.- Assessment Valuations According to Classes of Municipalities for 1926.-Con.

Provinces	Class of Municipality	T a x a b l e   V a l u a t i o n s							Exempted  Property
		Taxable Real Property			Personal Property	Income	Other Taxable Valuations	Total Taxable Valuations	
		Land	Buildings	Total					
		\$	\$	\$	\$	\$	\$	\$	\$
Manitoba -	Cities	-	-	261,944,230	239,265	-	8,064,683	270,248,178	56,975,502
	Towns	-	-	21,586,965	3,226,115	-	703,760	25,516,840	12,675,986
	Villages	-	-	4,572,208	987,390	-	47,215	5,606,813	1,097,917
	Rural Munic- ipalities	-	-	272,227,336	6,515,122	-	235,981	278,978,439	71,699,338
Saskatchewan -	Cities	59,796,739	34,878,790	94,675,529	-	2,039,099	9,140,581	105,855,209	-
	Towns	17,095,687	21,534,024	38,629,711	-	183,377	9,913,803	48,726,891	-
	Villages	10,798,312	26,840,762	37,639,074	-	176,534	16,747,584	54,563,192	-
	Summer Resort Villages	237,465	186,825	424,290	-	-	5,644	429,934	-
	Rural Munic- ipalities	874,757,993	7,668,967	882,426,960	-	-	3,689,596	886,116,556	-
	Alberta -	Cities	76,432,265	58,471,496	134,903,761	114,515	-	5,181,261	2/ 141,519,077
	Towns	13,263,284	11,393,543	24,656,827	275,890	-	1,308,093	26,240,810	-
	Villages	5,677,578	2,773,319	8,450,897	421,545	-	493,555	9,365,997	-
	Rural Munic- ipalities	354,062,673	1/ -	354,062,673	-	-	-	354,062,673	-
	Local Improve- ment Districts	61,099,119	1/ -	61,099,119	-	-	-	61,099,119	-
British Columbia -	Cities	199,462,074	177,190,885	376,652,959	-	-	-	376,652,959	47,077,987
	Villages	992,860	1,352,692	2,345,552	-	-	-	2,345,552	321,640
	Districts	102,777,090	106,747,106	209,524,196	-	-	-	209,524,196	38,400,994

1/ Buildings and Improvements are not assessed in rural municipalities.

2/ Including \$1,319,540 total assessment not separable.

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